ANNUAL REPORT

OF THE

OFFICERS

OF THE

TOWN OF LINCOLN

For the Fiscal Year Ending December 31

1946

ANNUAL REPORT

OF THE

OFFICERS

OF THE

Town of Lincoln, N. H.

YEAR ENDING

December 31, 1946

The Record Print
Plymouth, N. H.

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TOWN OFFICERS

Representative
WILLIAM J. CANTON

Selectmen
ARTHUR SALEM WILFRED OUILLETTE
JAMES MacDONALD

Treasurer
FREDERIC T. MARDEN

Town Clerk
ARCHIBALD FERGUSON

Tax Collector
HUGH F. HENDERSON

School Board
MRS. W. H. HERRICK LEO FOLEY
DONALD BOYLE

Library Trustees
DR. ALLAN W. HANDY LILY GILBERT
MRS. GLENNA ADDISON

Police Officer
CARL A. DAVIS

Librarian
MRS. IONE M. NORCOTT

Supervisors of Check List
CHARLES LYNCH ARTHUR LEGASSIE
FRANCIS E. MADDEN

Cemetery Trustees
FREDERIC T. MARDEN D. J. ADDISON

Water Commissioners
KENNETH McINNIS E. B. SMITH
HENRI BINETTE

STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Lincoln in the County of Grafton in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Lincoln High School Auditorium in said Lincoln on Tuesday, the 11th day of March, next, at nine of the clock in the forenoon to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray Town Charges for the ensuing year and make appropriations of the same.

3. How much money will be raised for Police Department.

4. How much money will be raised for Fire Department.

5. How much money will be raised for Public Health Department.

6. How much money will be raised for Town Maintenance.

7. How much money will be raised for Street Lighting.

8. How much money will be raised for Miscellaneous Expense.

9. How much money will be raised for Cemetery.

10. How much money will be raised for Public Library.

11. How much money will be raised for Support of Town Poor.

12. How much money will be raised for Old Age Assistance.

13. How much money will be raised for Maintenance of Water Department.

14. How much money will be raised for White Mt. Region Association.

15. To see if the Town will vote to raise the sum of $1,500.00 and Interest to take up Water Bonds due April 1, 1947.

16. To see if the Town will vote to raise the sum of $2,000.00 and Interest to take up Water Bonds due July 1, 1947.

17. To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.

18. To see if the Town will vote to raise $143.87 for T. R. A. work, the State to contribute the sum of $568.94.

19. To see what action the Town will take in regard to collection and disposal of Town Garbage.

20. To see if the Town will vote to establish a planning board of five (or seven) members, with duties set forth in Sections 3 to 15, inclusive, of Chapter 53, of the Revised Laws of New Hampshire 1942, to make a study of the town's development and report to Town Meeting appropriate recommendations for the promotion and maintenance of the town's best development, the board members to consist of one selectman and four (or six) other citizens appointed by the selectmen, as provided in said Chapter 53 of the Revised Laws of New Hampshire 1942.

Given under our hands and seal, this 24th day of February, in the year of our Lord, nineteen hundred and forty-seven.

ARTHUR SALEM,
WILFRED OUILLETTE,
JAMES MacDONALD,
Selectmen of Lincoln.

A true copy of Warrant—Attest:

ARTHUR SALEM,
WILFRED OUILLETTE,
JAMES MacDONALD,
Selectmen of Lincoln.

TOWN OF LINCOLN

BUDGET

For January 1, 1947 to December 31, 1947

Estimates of Revenue and Expenditures for the Ensuing Year January 1, 1947 to December 31, 1947, Compared with Actual Revenue and Expenditures of the Previous Year January 1, 1946 to December 31, 1946.

Sources of Revenue

	Actual 1946	Estimate 1947
From State		
Interest and dividends tax	$ 633.19	$ 650.00
Railroad tax	40.82	40.00
Savings bank tax	697.84	700.00
Reimbursement a/c State and Federal forest lands	243.16	250.00
National forest reserve	2,319.90	2,894.45
From Local		
Business licenses	62.00	60.00
Fines and forfeits Municipal court	411.15	1,000.00
Interest received on taxes	21.60	20.00
Motor vehicle permit fees	1,245.64	1,500.00
Cemetery	185.00	150.00
Public health service	669.84	700.00
Miscellaneous	18.40	15.00
From Local Taxes Other Than Property Taxes		
Poll taxes	1,148.00	1,150.00
National bank stock taxes	10.00	10.00
Total revenue from All Sources except Property Taxes	$ 7,706.54	$ 9,139.45
Amount to be raised by property taxes		$60,979.42
Total revenues		$70,118.87

PURPOSES OF EXPENDITURES

	Estimate 1946	Actual 1946	Estimate 1947
Election and registration	$ 100.00	$ 163.32	$ 75.00
Town officers' salaries	1,500.00	1,511.50	1,625.00
Town officers' expenses	750.00	716.07	750.00
Police department	3,200.00	3,403.57	3,400.00
Fire department	2,200.00	2,813.46	2,500.00
Health department	1,250.00	2,611.46	900.00
Town maintenance	4,000.00	5,922.25	5,000.00
Street lights	1,750.00	1,423.66	1,750.00
Miscellaneous expense	1,000.00	50.00	600.00
Cemeteries	300.00	225.75	700.00
Library	900.00	840.87	900.00
Town poor	1,200.00	1,089.83	1,200.00
Old age assistance	500.00	556.97	600.00
Maintenance water department	400.00	1,022.85	2,500.00
Water works construction	2,500.00	2,211.05	
Interest	675.00	684.45	600.00
Payment of water bonds	3,500.00	3,500.00	3,500.00
T. R. A.	142.24	142.24	143.87
White Mt. Region Association	100.00	100.00	100.00
Vital statistics	75.00	44.25	75.00
County tax	2,393.91	2,393.91	2,500.00
School tax	29,000.00	29,000.00	40,700.00
	$57,436.15	$60,427.46	$70,118.87

SUMMARY OF INVENTORY

Real estate	$628,936.00
Growing wood and timber	43,560.00
Electric plants	36,050.00
Horses	3,150.00
Cows	3,250.00
Other neat stock	150.00
Hogs	100.00
Fowls	550.00
Vehicles	6,700.00
Wood and lumber	7,710.00
Gasoline pumps and tanks	2,090.00
Value of stock in trade	273,346.00
Mills and machinery	160,905.00
	$1,166,497.00

TOWN OF LINCOLN

COMPARATIVE BALANCE SHEETS

December 31, 1945—December 31, 1946

Assets

	December 31, 1945		December 31, 1946	
Cash in hands of Officials:				
Treasurer	$ 1,696.53		$ 862.37	
Tax collector	4.00		4.00	
		$ 1,973.53		$ 866.37
Bounties—Due from State:				1.50
Uncollected Taxes:				
Ley of 1946			1,995.19	
Levy of 1945	1,060.00		205.00	
Levy of 1944	120.00			
Previous years	206.00		304.00	
		$ 1,386.00		$ 2,504.19
Total assets		$ 3,359.53		$ 3,372.06
Net debt		46,590.47		42,973.85
Total assets and net debt		$49,950.00		$46,345.91

Liabilities

Accounts Owed by Town:				
Special polls due state				
Uncollected	$ 363.00		$ 183.00	
Collected	87.00		18.00	
		$ 450.00		$ 201.00
Due School District:				
Appropriation balance		10,000.00		10,000.00
Dog licenses				144.91
Bonds Outstanding:				
Town of Lincoln bonds	4,500.00		3,000.00	
Water bonds	35,000.00		33,000.00	
		$39,500.00		$36,000.00
Total liabilities		**$49,950.00**		**$46,345.91**
Net debt December 31, 1945		**$46,590.47**		
Net debt December 31, 1946		**42,973.85**		
Decrease in net debt		**$ 3,616.62**		

Hugh F. Henderson, Tax Collector, Levy of 1946

SUMMARY OF WARRANT

As of December 31, 1946

Debit

Taxes Committed:			
Property	$52,766.38		
Polls	1,308.00		
National bank stock tax	10.00		
		$54,084.38	
Added Taxes: Polls		22.00	
Interest collected		.60	
			$54,106.98

Credit

Remittances to Treasurer:			
a/c property taxes	$50,884.94		
a/c polls	1,148.00		
a/c National bank stock tax	10.00		
a/c Interest collected	.60		
		$52,043.54	
Abatements: a/c property tax		68.25	
Uncollected Taxes:			
Property taxes	$ 1,813.19		
Poll taxes	182.00		
		$ 1,995.19	
			$54,106.98

Hugh F. Henderson, Tax Collector, Levy of 1945

SUMMARY OF WARRANT

As of December 31, 1946

Debit

Uncollected Taxes - December 31, 1945:			
Property	$ 581.00		
Regular polls	188.00		
Special polls	291.00		
		$ 1,060.00	
Added Taxes:			
Regular polls	$ 28.00		
Special polls	42.00		
		$ 70.00	
Interest collected		$ 20.55	
			$ 1,150.55

Credit

Remittances to Treasurer:			
a/c property taxes	$ 546.00		
a/c regular polls	134.00		
a/c special polls	210.00		
a/c interest collected	21.00		
		$ 911.00	
Abatements:			
a/c property taxes		$ 35.00	
Uncollected Taxes:			
Regular polls	$ 82.00		
Special polls	123.00		
		$ 205.00	
		$ 1,151.00	
Less: excess remittance on interest		.45	
			$ 1,150.55

Hugh F. Henderson, Tax Collector
Levies of Previous Years
SUMMARY OF WARRANTS
As of December 31, 1946

Debit

	Levy of 1944	Levy of 1943	Levy of 1942	Levies Prior to 1942
Uncollected Taxes				
December 31, 1945:				
Regular polls	$ 48.00	$ 44.00	$ 64.00	$ 98.00
Special polls	72.00			
Unremitted Collection December 31, 1945		4.00		
	$ 120.00	$ 48.00	$ 64.00	$ 98.00

Credit

Remittances to Treasurer:				
a/c regular polls	$ 8.00		$ 2.00	
a/c special polls	12.00			
Uncollected Taxes:				
a/c regular polls	40.00	44.00	62.00	98.00
a/c special polls	60.00			
Unremitted collections		4.00		
	$ 120.00	$ 48.00	$ 64.00	$ 98.00

TOWN PROPERTY

Library, books and equipment	$ 1,800.00
Police department, furniture and equipment	600.00
Highway department	6,000.00
Riverside cemetery	2,500.00
Water systems	91,000.00
Schools and land	85,000.00
Safe and adding machine	250.00
Fire truck	4,400.00
	$191,550.00

TOWN OF LINCOLN

CHANGE IN FINANCIAL CONDITION

Fiscal Year Ended December 31, 1946

Net debt December 31, 1945	$46,590.47	
Net debt - December 31, 1946	42,973.85	
Decrease in net debt		$ 3,616.62

Analysis of Change

Decrease in Debt		
Net budget surplus	$ 116.62	
Bonds retired	3,500.00	
Decrease in net debt		$ 3,616.62

Summary of Receipts and Expenditures and Proof of Treasurer's Balance Fiscal Year Ended December 31, 1946

Balance - December 31, 1945		$ 1,696.53	
Receipts - January 1 to December 31, 1946		76,566.16	
		$78,535.69	
Payments - January 1 to December 31, 1946		$77,673.32	
Cash book balance December 31, 1946			$ 862.37

Proof of Treasurer's Balance

Balance in Pemigewasset National bank as per statement December 31, 1946		$ 5,939.27	
Add Deposits			
January 1, 1947	$ 751.53		
January 14, 1947	405.10		
		$ 1,156.63	
		$ 7,095.90	
Less: checks outstanding		$ 6,481.03	
		$ 614.87	
Add: check No. 510 (*)		$ 247.50	
			$ 862.37

(*) Check No. 510 - December 23, 1946 - for $ 247.50 - paid by bank December 28, 1946 - deducted from 1946 Activity and Re-entered in Cash Book for 1947. (Interest on Water Bonds, First National Bank of Boston.)

Classified Summary of Receipts and Expenditures
Fiscal Year Ended December 31, 1946

Receipts

From Local Taxes:		
Current Year:		
Property taxes collected	$50,884.94	
Regular polls collected	1,148.00	
National bank stock tax	10.00	
		$52,042.94
Prior Years:		
Property taxes collected	546.00	
Regular polls collected	144.00	
Special polls collected	222.00	
		$ 912.00
Abatements:		
Current year property and polls	68.25	
Previous year, property and polls	35.00	
		$ 103.25
Interest collected		21.60
From State of New Hampshire		
National forest reserve	$ 2,319.90	
State and federal lands reimbursement	243.16	
Savings bank tax	697.84	
Railroad tax	40.82	
Interest and dividend tax	633.19	
		$ 3,934.91

Classified Summary of Receipts and Expenditures
Fiscal Year Ended December 31, 1946
(Continued)

From Local Sources

Motor vehicle permits	1,245.64	
Dog licenses	162.20	
Filing fees	8.00	
Business licenses	62.00	
Municipal court	411.15	
Rent of town property	2.40	
Departmental Income:		
Health department	669.84	
Cemeteries	185.00	
Fire department	8.00	
		$ 2,754.23

Receipts Other Than Current Revenue

Temporary loan	$16,000.00	
U. S. Treasury Burial cases (Social security settlement)	537.80	
Sale of highway equipment	85.00	
Parker-Young (unclaimed wages)	28.30	
Refunds:		
Hydrants	78.13	
Blister rust	1.00	
Town truck	67.00	
Total receipts from all sources	$76,566.16	
Balance on hand, January 1, 1946	1,696.53	
		$78,535.69

Classified Summary of Receipts and Expenditures
Fiscal Year Ended December 31, 1946
(Continued)

Expenditures

General Government		
Town officers' salaries	$ 1,552.00	
Town officers' expenses	748.00	
Election and registration	131.39	
Municipal court	60.00	
		$ 2,491.39
Protection of Persons and Property		
Police department	$ 3,403.57	
Fire department	2,813.46	
Blister rust	50.00	
Bounties	1.50	
Damage by dogs	17.29	
		$ 6,285.82
Health		
Health department	$ 2,611.46	
Vital statistics	3.75	
		$ 2,615.21
Highways and Bridges		
Summer maintenance	$ 3,481.75	
Winter maintenance	2,440.50	
Street lighting	1,423.66	
Town road aid	142.24	
		$ 7,488.15
Libraries		
		$ 815.87
Public Welfare		
Old age assistance	$ 556.97	
Town poor	1,869.65	
		$ 2,426.62

Classified Summary of Receipts and Expenditures
Fiscal Year Ended December 31, 1946
(Continued)

Public Service Enterprises			
Water department		$ 1,022.85	
Cemeteries		225.75	
			$ 1,248.60
Unclassified			
White Mt. Region Association		$ 100.00	
Abatements		103.25	
Refunds		18.00	
			$ 221.25
Interest			$ 684.45
Outlay for New Construction and Permanent Improvements			
Daniel Webster Highway water works		$ 2,211.05	
Indebtedness			
Temporary loans	$16,000.00		
Bonds	3,500.00		
		$19,500.00	
Payments to Other Governmental Divisions			
Special poll taxes @ $3.00 paid to state	$ 291.00		
Taxes paid to county	2,393.91		
Payments to school district	29,000.00		
		$31,684.91	
Total expenditures		$77,673.32	
Cash on hand, December 31, 1946		862.37	
			$78,535.69

SUMMARY OF PAYMENTS

Town Officers' Salaries

D. J. Walsh, justice	$	300.00
Arthur Salem, selectman		175.00
Wilfred Ouillette, selectman		175.00
James MacDonald, selectman		225.00
James MacDonald, overseer of poor		50.00
H. F. Henderson, tax collector		200.00
T. B. Moore, moderator		25.00
Frederic T. Marden, treasurer		100.00
Archibald Ferguson, town clerk		50.00
Archibald Furguson, town clerk fees		91.50
C. B. Lynch, supervisor		25.00
Francis E. Madden, supervisor		25.00
Gertrude Lynch, labor on check lists		25.00
Frederic T. Marden, cemetery trustee		22.50
D. J. Addison, cemetery trustee		22.50
	$	1,511.50

Town Officers' Expenses

The Parker-Young Co., rent and supplies	$	132.40
Record Print, printing		133.06
G. Allen Putnam Agency, bonding town officers		87.50
N. H. Assessors Association, dues		2.00
N. E. Tel. & Tel. Co., telephone		31.35
N. H. State Tax Commission, auditing		53.40
Anna D. Proctor, transfer name		.20
F. J. Shores, transfers and recording deeds		17.91
Fred L. Tower Co., N. H. register		6.00
Edson C. Eastman, supplies		53.32
Wheeler & Clark, supplies		1.33
Brown & Saltmarsh, supplies		8.20
Pemigewasset National Bank, service charges		8.07
Frederic T. Marden, postages and express		3.02
Arthur Salem, expenses for year on meetings to Plymouth, Littleton and Manchester		63.65
Wilfred Ouillette, expenses for year on meetings to Plymouth, Littleton and Manchester		28.00

James MacDonald, expenses for year on meetings to Plymouth, and Littleton	10.00
H. F. Henderson, expenses for year on meetings at Plymouth and Portsmouth	46.09
Archibald Ferguson, expenses for year	27.00
Postage	3.57
	$ 716.07

Election and Registration

The Parker-Young Co., labor on booths, etc.	$ 33.89
Record Print, printing ballots	10.50
Ernest Dion, meals	15.00
Arthur Salem, meals	16.93
Mrs. Katherine Lynch, meals	15.00
Juliet Lessard, ballot clerk	12.00
Isabelle Madden, ballot clerk	18.00
Elizabeth Canton, ballot clerk	18.00
Mary Madden, ballot clerk	13.00
Margaret MacDonald, ballot clerk	5.00
James Maguire, ballot clerk	6.00
	$ 163.32

Police Department

The Parker-Young Co., rent, lights and supplies	$ 117.90
Marcalus Mfg. Co., rent lights and supplies	90.73
The Lincoln Co., Inc., supplies	1.00
N. E. Tel. & Tel. Co., telephone	72.35
A. W. Handy, M. D., services	7.00
Carl A. Davis, salary	2,232.00
Carl A. Davis, car expenses	427.33
Fred Charron, special police	283.50
Patrick Roy, special police	56.25
Arthur Asselin, special police	53.63
Dan Donovan, special police	34.88
Louis Emerson, special police	19.50
John Walsh, special police	4.50
Joseph Beaulieu, special police	3.00
	$ 3,403.57

Fire Department

The Parker-Young Co., supplies, etc.	$	80.22
Marcalus Mfg. Co., supplies, etc.		35.45
N. E. Tel. & Tel. Co., telephone		42.95
R. W. Haskell supplies		59.78
Harry J. Lovell Co. fire hose		240.00
A. P. Smith Mfg. Co., hydrants		493.14
Guy Hiltz, gas		3.65
Filmack Corp., film		4.90
Francis E. Madden, insurance on fire truck		255.35
C. V. Doherty, expense to fire school		6.45
L. B. Copenhaver, M. D., services		31.00
Kenneth McInnis, expense to fire school		20.00
Kenneth McInnis, labor on hydrants		17.60
Armand Beaulieu, labor on hydrants		31.50
Armand Godin, labor on hydrants		11.70
Joseph Boyle, labor on hydrants		3.58
Armand Thibeault, labor on hydrants		1.95
George McIntyre, labor on hydrants		3.89
Fred Charron, labor		12.50
Arthur Asselin, labor		4.00
P. L. Camden, labor		1.95
Jean Goulet, labor		1.95
R. Marios, labor		1.95
Kenneth McInnis, fire chief, salary		196.00
Patrick Roy, assistant fire chief, salary		152.00
Fred Charron, fireman salary		100.00
William MacDonald, fireman salary		100.00
Raymond Goss, fireman salary		100.00
Joseph Theriault, fireman salary		100.00
Dan Donovan, fireman salary		100.00
Charles Boyle, fireman salary		100.00
Arthur Asselin, fireman salary		100.00
Bertram Albee, fireman salary		100.00
Louis Hamnett, fireman salary		100.00
Neil McInnis, fireman salary		100.00
Carl A. Davis, fireman salary		100.00
	$	2,813.46

Town Poor

The Parker-Young Co., food, rent, light, fuel	$	576.76

Marcalus Mfg. Co., Inc., lights	4.80
E. G. Mosco, board and room	182.89
Grafton County Farm, M. Kelly and S. Olenix cases	247.00
Dr. L. B. Copenhaver, services	10.00
Memorial Hospital, William Campbell case	20.00
Carl A. Davis, car expenses	43.45
Bus and railroad fares	4.93
	$ 1,089.83

Water Department

The Parker-Young Co., labor and supplies	$ 699.73
Marcalus Mfg. Co., labor and supplies	100.46
Johnson-Barker-Webb Co., supplies	47.78
J. J. Morin Inc., supplies	2.60
A. P. Smith Mfg. Co., supplies	13.37
Charles Clark, supplies	4.74
State of New Hampshire, supplies	2.70
Freight and express	5.27
E. B. Smith, services	35.00
Ralph Salem, labor	27.63
Davis Clark, labor	9.43
George Chase, labor	23.40
James Legassie, labor	1.95
Albert Bellerose, labor	20.80
Wilbur Woods, labor	17.55
William Hurcombe, labor	6.99
A. J. Welcom, labor	3.45
	$ 1,022.85

New Water Construction

Wallace & Tierman Co., chlorinator	$ 1,145.00
Eddy Valve Co., valves	131.70
Johnson-Barker-Webb Co., supplies	194.26
A. P. Smith Mfg. Co., supplies	2.93
The Parker-Young Co., labor and supplies	290.41
Marcalus Mfg. Co., labor and supplies	34.15
N. E. Tel. & Tel. Co., telephone	8.28
Boston & Maine R. R., freight	9.55

Lawrence Smith, services	109.43
Armand Beaulieu, labor	48.75
Kenneth McInnis, labor	39.50
George McIntyre, labor	16.42
David Lessard, labor	35.99
William Boyle, labor	31.93
Joseph McInnis, labor	12.52
Edmond Gionet, labor	25.02
Robert Marceau, labor	15.76
Armand Godin, labor	21.93
John Doherty, labor	22.42
Louis Araldi, labor	6.00
Joseph Boyle, labor	4.55
John Labrecque, labor	4.55
	$ 2,211.05

Library

The Parker-Young Co., fuel, lights and supplies	$ 103.50
Marcalus Mfg. Co., fuel, lights and supplies	17.20
Ione Norcott, salary	300.00
Dominic Blanchard, janitor's salary	100.00
H. R. Huntting Co., books	268.92
Moore-Cottrell Agency, magazines	51.25
	$ 840.87

Cemeteries

The Parker-Young Co., supplies	$ 2.25
Henri Binette, labor	221.50
Malcolm Locklin, labor resetting stones	2.00
	$ 225.75

White Mt. Regions Association

Appropriation	$ 100.00

Interest

First National Bank of Boston, water bonds	$ 684.45

Payment on Bonds

First National Bank of Boston, water bonds	$ 3,500.00

County Tax

Grafton County 1946 tax	$ 2,393.91

Lincoln School District

BALANCE due on 1945 appropriation	$10,000.00
Payment on account of 1946 appropriation	19,000.00
	$29,000.00

Miscellaneous Expense

John H. Foster, state forester, blister rust control	$ 50.00

Vital Statistics

Dr. L. B. Copenhaver, services	$ 3.75
Archibald Ferguson, recording births deaths and marriages	40.50
	$ 44.25

Street Lighting

The Parker-Young Co., power and lamps	$ 1,039.36
Marcalus Mfg. Co., power and lamps	384.30
	$ 1,423.66

Old Age Assistance

N. H. State Welfare Department	$ 556.97

Tax Abatements

H. F. Henderson, 1945 property	$ 35.00
H. F. Henderson, 1946 property	68.25
	$ 103.25

Town Maintenance, Summer

The Parker-Young Co., gas, oil, parts and labor	$ 442.47

Marcalus Mfg. Co., gas, etc.	116.75
Francis E. Madden, insurance on truck	69.35
State of N. H. oil and patch	84.32
Milton Davis, loam	18.00
Henri Binette, trucking	184.25
Earle Palmer, signs	6.00
Alvin J. Coleman, use of bulldozer	40.00
George McGee, moving bulldozer	5.00
Henry P. Foley, road torches	5.83
R. C. Hazelton Co., new international motor	287.54
Center Harbor Garage, use of bulldozer	125.00
Hiltz Bros., trucking	262.35
Railway Express Agency	1.24
Armand Beaulieu, labor	460.51
George McIntyre, labor	281.32
Armand Godin, labor	108.40
Lawrence Marshall, labor	34.45
Rudolph Gagnon, labor	41.76
William Boyle, labor	90.29
David Lessard, labor	94.84
George Strickland, labor	5.20
Armand Thibeault, labor	17.40
Robert Marceau, labor	21.79
Joseph McInnis, labor	61.12
Clifford Gagnon, labor	10.50
John Labrecque, labor	21.46
Joseph Boyle, labor	28.28
Malcolm Downing, labor installing motor	47.50
Louis Hamnett, labor installing motor	58.7[illegible]
Dominic Blanchard, labor	55.74
Edmond Gionet, labor	135.87
John Doherty, labor	81.25
Thomas Doran, Jr., labor	69.16
William Hurcombe, labor	108.0[illegible]
	$ 3,481.78

Town Maintenance, Winter

The Parker-Young Co., gas, oil, parts and labor	$ 451.44
Marcalus Mfg. Co., gas, parts, oil and labor	347.73

J. H. Fadden & Son, salt, etc.	7.25
The Lincoln Co. Inc., supplies	.98
State of New Hampshire, chloride	38.47
Hiltz Bros., use of bulldozer, etc.	100.75
E. P. Lynch, oil	3.00
Francis E. Madden, insurance on truck	197.80
Dubl-Test Supply Co., snow fence	178.25
Clinton Hamnet, labor	900.00
James Wood, Jr., labor	18.20
Louis Primmer, Jr., labor	7.35
Charles Bourassa, labor	6.75
Thomas Doran, Jr., labor	1.35
Maurice Clark, Jr., labor	8.40
Perry Jordan, labor	4.20
Edmond Gionet, labor	1.20
Joseph McInnis, labor	6.00
Roger Wilson, labor	6.60
Stanley Martel, labor	2.40
John Doherty, labor	3.60
Dominic Blanchard, labor	21.95
Kenneth McInnis, labor	3.00
George Strickland, labor	15.60
Armand Thibeault, labor	1.20
Robert Marceau, labor	18.20
Arman Godin, labor	14.13
John Labrecque, labor	13.00
Armand Beaulieu, labor	37.00
Roland Tardif, labor	5.85
Floyd Ramsey, Jr., labor	18.85
	$ 2,440.50
Total town maintenance	$ 5,922.28

Archibald Ferguson, Town Clerk
SUMMARY OF ACCOUNTS
Fiscal Year Ended December 31, 1946

Debit

Motor Vehicle Permits Issued:

1945-1946, Nos. 63714-63730	$ 25.42		
1946-1947, Nos. 66101-66451	1,220.22		
		$ 1,245.64	
Dog Licenses Issued:			
Nos. 1 - 74			
71 @ $2.00	$ 142.00		
2 @ $5.00	10.00		
1 @ $25.00	25.00		
	$ 177.00		
Less: Fees - 74 @ $ .20	14.80		
		$ 162.20	
Filing fees		8.00	
Bowling alley license		60.00	
			$ 1,475.84

Credit

Remittances to Treasurer:

a/c motor vehicle permits	$ 1,245.64	
a/c dog licenses issued	162.20	
a/c filing fees	8.00	
a/c bowling alley license	60.00	
		$ 1,475.84

MUNICIPAL COURT

Annual Report for Year Ending, December 31, 1946

Debit

Received from fines and fees	$ 950.35	
Received from mittimus' issued	29.10	
Total debit		$ 979.45

Credit

Paid to Motor Vehicle Dept.	$ 156.30	
Paid to Chief C. A. Davis	166.58	
Paid to W. A. Lynch, associate justice	81.00	
Paid to D. J. Walsh, justice	139.45	
Paid to Town treasurer	411.15	
Paid to Edson C. Eastman	23.80	
Paid to Lincoln Postoffice postage	.51	
Paid to Lincoln Postoffice, money order fees	.66	
Total credit		$ 979.45

Number of cases in Court 98

REPORT OF LINCOLN PUBLIC LIBRARY

For Year January 1, 1946 to December 31, 1947

Books Circulated

Adult fiction	2,930
Juvenile fiction	1,996
Adult non-fiction	483
Juvenile non-fiction	253
Total	5,662
Adult periodicals	554
Juvenile periodicals	244
	798

IONE M. NORCOTT,
Librarian.

LINCOLN PUBLIC NURSE'S REPORT

December 31, 1945 to December 31, 1946

A. Maternity Service:	
Cases admitted to antepartum service	20
Field nursing visits	40
Cases given nursing service at delivery	12
Cases admitted to postpartum nursery service	20
Field nursing visits to postpartum cases	85
B. Infant Hygiene:	
Individuals admitted to nursing service	55
Field nursing visits	604
To individuals under 1 month	199
To individuals 1 month to a year	405
C. Pre-school Hygiene:	
Individuals admitted to nursing service	29
Field nursing visits	51
D. School Hygiene::	
Individuals admitted to nursing service	20
Field nursing visits	25
E. Morbidity Service:	
Admission to service	53
Field nursing visits	351
F. Crippled Children:	
Admission to service	
Field nursing visits	3
Unclassified Visits:	
Collection of bills, welfare visits, etc.	174
Total visits to homes in behalf of patients	1,384
Total visits to Woodstock and North Woodstock	736

Respectfully submitted,

NORA PARENT, R. N.

LINCOLN SCHOOL DISTRICT REPORT, 1946-1947

DISTRICT OFFICERS

School Board

Leo P. Foley, Chairman	Term Expires 1948
Donald J. Boyle	Term Expires 1949
Mrs. Faith Herrick, Secretary	Term Expires 1947

Other District Officers

Thomas B. Moore	Moderator
John Boyle	Truant Officer
Mrs. Sadie Brooks	Clerk
William A. Lynch	Treasurer
Ronald A. Perham	Superintendent of Schools

School Calendar

Term Opens	September 9, 1946
Duration in weeks	15
Term Closes	December 20, 1946
Recess of fifteen days	
Term Opens	January 6, 1947
Duration in weeks	7
Term Closes	February 21, 1947
Recess of eight days	
Term Opens	March 5, 1947
Duration in weeks	7
Term Closes	April 18, 1947
Recess of eight days	
Term Opens	April 28, 1947
Duration in weeks	7
Term Closes	June 13, 1947
High School Graduation	June 12, 1947

Holidays

Thanksgiving Day and Friday following; Washington's Birthday; Memorial Day.

SCHOOL WARRANT

The State of New Hampshire

To the Inhabitants of the School District in the Town of Lincoln, qualified to vote in District Affairs:

You are hereby notified to meet at the High School Auditorium in said District on the eleventh day of March, 1947, at 10:30 o'clock in the forenoon to act upon the following subjects:

1. To choose a Moderator for the coming year.

2. To choose a Clerk for the ensuing year.

3. To choose a Member of the School Board for the ensuing three years.

4. To choose a Treasurer for the ensuing year.

5. To determine and appoint the salaries of the School Board and Truant Officer and fix the compensation of any other officers or agents of the District.

6. To hear the reports of Agents, Auditors, Committees, or officers heretofore chosen, and pass any vote relating thereto.

7. To choose Agents, Auditors, and Committees in relation to any subject embraced in this Warrant.

8. To see if the District will vote to make any alteration in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the District, as determined by the School Board in its annual report.

9. To transact any other business which may legally come before the meeting.

Given under our hands at said Lincoln, this 20th day of February, 1947.

LEO P. FOLEY,
DONALD J. BOYLE,
MRS. FAITH HERRICK,
School Board of Lincoln.

TOWN OF LINCOLN

FINANCIAL REPORT

For the Fiscal Year Ending June 30, 1946

Receipts

From Selectmen:		
For support of schools	$25,300.00	
For payment of tuition	914.39	
		$26,214.39
From Sources Other Than Taxation:		
State aid	$ 4,519.34	
Federal aid	286.50	
Dog licenses	178.25	
Elementary school tuitions	36.00	
Other receipts	470.61	
		$ 5,490.70
Total receipts from all sources		$31,705.09
Cash on hand, July 1, 1945		$ 2,256.86
Grand total		$33,961.95

Payments

Orders of the school board	$33,356.68	
Cash on hand, June 30, 1946	605.27	
Grand total		$33,961.95

EXPENDITURES

Administration

Salaries of district officers	$ 185.00	
Superintendent's excess salary	755.81	
Truant officer and census	20.00	
Expenses of administration	423.91	
		$ 1,384.72

Instruction

Principal and teachers' salaries	$19,893.10	
Scholars' supplies	1,185.32	
Flags and appurtenances	2.00	
Other expenses of instruction	257.26	
		$21,887.80

Operation and Maintenance of School Plant

Janitor	$ 1,500.00	
Fuel	1,869.86	
Water, light and janitor's supplies	756.00	
Minor repairs and expenses	509.02	
		$ 4,634.88

Auxiliary Agencies and Special Activities

Health supervision	$ 34.00	
Transportation of pupils	870.00	
Other special activities	100.00	
		$ 1,004.00

Fixed Charges

Tax for state wide supervision	$ 568.00	
Insurance and other fixed charges	1,318.92	
		$ 1,886.92

New Equipment		
	$ 548.76	$ 548.76
Debt and Interest		
Principal of debt	$ 1,000.00	
Interest on debt	380.00	
Obligations from previous year	629.60	
		$ 2,009.60
Total expenditures		$33,356.68
Cash on hand, June 30, 1946		$ 605.27
Grand total		$33,961.95

TOWN OF LINCOLN

BALANCE SHEET

Lincoln School District

Assets	
Cash on hand, June 30, 1946	$ 605.27
Tuitions	215.93
Balance appropriation	1,500.00
Net debt	6,678.80
	$ 9,000.00
Liabilities	
Bonds outstanding	$ 9,000.00
Total liabilities	$ 9,000.00
Grand total	$ 9,000.00

ANNUAL REPORT OF DISTRICT TREASURER

Fiscal Year Ending, June 30, 1946

Summary

Cash on hand, June 30, 1945		$ 2,256.86
Received from Selectmen:		
Appropriation for current year	25,300.00	
Dog tax	178.25	
Received from State Treasurer:		
State aid	4,519.34	
Federal aid	286.50	
Received from all other sources	1,421.00	
		$31,705.09
Total amount available for fiscal year		$33,961.95
Less school board orders paid		$33,356.68
Balance on hand as of June 30, 1946		$ 605.27

WILLIAM LYNCH,

June 30, 1946. District Treasurer.

TOWN OF LINCOLN

SCHOOL BOARD'S ESTIMATE FOR 1947-1948

Detailed Statement of Expenditures

School Board's statement of amounts required to support public schools and meet other statutory obligations of the District for the fiscal year beginning July 1, 1947.

	High School	Elementary Schools	
Support of Schools			
Teachers' salaries	$11,650.00	$16,000.00	
Text books	250.00	450.00	
Scholars' supplies	400.00	700.00	
Flags and appurtenances	5.00	5.00	
Other expenses of instruction	150.00	150.00	
Janitor service	1,000.00	1,000.00	
Fuel	1,000.00	1,000.00	
Water, light, janitors' supplies	400.00	400.00	
Minor repairs and expenses	350.00	350.00	
Health supervision	200.00	200.00	
Transportation of pupils		1,300.00	
Other special activities	100.00	100.00	
	$15,505.00	$21,655.00	
Total			$37,160.00
Other Statutory Requirements			
Salaries of district officers		$ 185.00	
Truant officer and school census		20.00	
Payment of tuition in high schools			
Superintendent's excess salary		885.81	
Per capita tax		538.00	
Payment of district debt		1,000.00	
Interest on district debt		320.00	
Other obligations imposed by law		2,075.00	
			$ 5,023.81
Total amount required to meet school board's budget			$42,183.81

Estimated Income of District

Balance June 30, 1947 (estimate)		
State aid (December 1947 allotment)	4,500.00	
Dog tax (estimate)	100.00	
Income from trust funds (estimate)		
High school tuition receipts (estimate)	1,000.00	
Elementary school tuition receipts (estimate		
Federal aid	200.00	
Deduct total estimated income (not raised by taxation)		$ 5,800.00
Assessment required to balance school board's budget		$36,383.81
Total assessment required to cover budget and appropriations		$36,500.00

We recommend that the District raise and appropriate the sum of $40,700.00 for the school year 1947-1948. Teachers' Bonus for 1946-1947, $4,200.00.

Respectfully submitted,

LEO P. FOLEY,

MRS. FAITH HERRICK,

DONALD J. BOYLE,

School Board.

TOWN OF LINCOLN

ATHLETIC ACCOUNT

September 1945—July 1946

Debits

Brine	$ 200.27
A. T. S. Co.	79.78
Referees	110.00
Travel, meals	50.00
Durham	183.95
Incidentals	10.00
Cleaning	67.50
Postage, Tel. & Tel.	14.10
Gum, oranges	22.50
Medicine supplies	4.50
Firestone	7.65
Athletic Ins. C. N. E. S.	5.00
Central State B & B	2.27
Blanchard picture	15.50
H. Proulx Jeweler (engraving)	49.44
	$ 822.41
Cash balance	$ 262.01
	$ 1,084.42
Outstanding bill	$ 44.78

Credits

Balance	$ 326.79
School district	100.00
Gate receipts	327.40
Student passes	67.50
Refund U. N. H.	116.00
Baseball Coll.	27.23
Rec. Student Equip.	120.00
	$ 1,084.42

TOWN OF LINCOLN

CERTIFICATE OF AUDIT

January 6, 1947.

This is to certify that we have audited the accounts and records of the Lincoln School District for the fiscal year ended June 30, 1946, and found them to be in good order. In our opinion the Schedules presented herewith reflect the true financial condition of the school district, together with the results of operations for the fiscal year ended June 30, 1946.

Respectfully submitted,

HAROLD G. FOWLER, Director,

Division of Municipal Accounting,

State Tax Commission.

Alan R. Matthews, Auditor

Norman P. Schauer, Accountant

BONDED INDEBTEDNESS

The bonded debt of the school district on June 30, 1946 amounted to $ 9,000.00, representing the outstanding balance of a bond issue of $20,000.00 dated January 1, 1936. The bonds mature at the rate of $ 1,000.00 a year until January 1, 1955, when the final maturity occurs.

LINCOLN PUBLIC HEALTH DEPARTMENT, 1946

Receipts

Balance on hand, January 1, 1946		$ 514.29
Cash received:		
Nursing fees		
Lincoln	$ 162.30	
Woodstock	157.54	
	$ 319.84	
Town of Woodstock	200.00	
Woodstock School District	150.00	
Total cash		$ 669.84
Appropriation		
Town of Lincoln		$ 1,250.00
Total funds available		$ 2,434.13

Disbursements

Nurse's salary		$ 1,500.00
Car:		
Operating	$ 128.03	
Insurance	55.88	
New car	809.37	
		$ 993.28
Telephone		18.08
Postage		2.56
Eye clinic		15.00
Drugs and supplies		5.79
Total disbursements		$ 2,534.71

Total funds available	$ 2,434.13
Deficit	$ 100.58

LAWRENCE E. SMITH,
Secretary.

PUBLIC HEALTH NURSE'S SCHOOL REPORT

Lincoln, New Hampshire

December 31, 1945—December 31, 1946

Visits to Schools

Lincoln high	20
Lincoln grammar	103

	High	Grammar
Number of children examined	80	185
Number found with defective teeth	20	62
Number found with defective tonsils	4	14
Number found with defective vision	6	23
Pediculosis	0	4
Defective hearing	1	2
Defective speech	0	3
Orthopedic defects	1	1
Defective breathing	1	2
Bad posture	3	10

Cod liver oil was given to the first four grades of Grammar School during the winter months. The audiometer, an instrument to detect defective hearing, will be used this winter. A vision clinic will also be held. All high school pupils, before taking Physical Education, or entering into Basketball, were examined by Dr. A. W. Handy.

Respectfully submitted,

NORA PARENT, R. N.

Vital Statistics

Births Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1946.

Date of Birth 1946	Name of Child (if any)	Sex	Liv. or S'brn	No. of Child	Color	Name of Father	Maiden Name of Mother	Color of Parents	Residence of Parents	Occupation of Father	Birthplace of Father	Birthplace of of Mother
Jan 2	Joseph Julius Clifford	M	L		W	Joseph Adrien Hamel	Marie J Latulippe	W	Lincoln	Carpenter	Canada	Thetford Mines Can
Feb 8	Joanne Jean	F	L	2	W	Edward C Wiggett	Emma Eva Wright	W	Lincoln	U S Navy	Beebe River	Woodsville
Mar 9	Barbara Deane	F	L	4	W	Lincoln Emery	Edith Ellen Hadley	W	Lincoln	Fireman	Groton Vt	Barnet Vt
Mar 10	David Carleton	M	L	1	W	George L Boyle	Kathleen Carleton	W	Lincoln	Office worker	Lincoln	Sanbornton
Mar 25	Albert Fernand Paul	M	L	1	W	Albert W Hamel	Yvonne J St Hilaire	W	Lincoln	Unemployed	Beecher Falls Vt	Robertsonville Que
May 6	Carol Anne	F	L	1	W	Ray W Rannacher	Rita Anna Cloutier	W	Lincoln	Laborer	Lincoln	Dixville Que
May 19	Joseph Peter	M	L	1	W	Peter C Chenard	Celina A St Jacques	W	Lincoln	Millwright	Caraquet N B	Chartierville Que
May 27	Paul Henry	M	L	4	W	Aurele A Cusson	Vivian O Dubois	W	Lincoln	Millwright	Berlin	Berlin
May 24	Donald Gary	M	L	8	W	Joseph G Thibeault	Mary B Fillion	W	Lincoln	Paper maker	Ignanace P Q Can	St Sylvester Can
May 29	Florence Martha	F	L	1	W	John W Fielding	Rita J Duggan	W	Lincoln	Mason	Birmingham Eng	Malden Mass
June 18	Charleen	F	L	4	W	Charles Doherty	Helena McCaffrey	W	Lincoln	Lumber Contractor	Lincoln	Lincoln
June 20	Bonnie Lynn	F	L	6	W	Roland A Gray	Lucy F Jordan	W	Lincoln	Papermill worker	Franklin	Springfield Ohio
July 16	Michell Noe Joseph	M	L	5	W	Joseph S Bujeaud	Lucienne Arsenault	W	Lincoln	Papermill worker	Berlin	Bonaventure Que
Aug 13	Kathleen Ann	F	L	1	W	Ralph G Foley	Dorothea M Hunt	W	Lincoln	Scaler	Maine	Manchester
Sept 18	Carol Ann	F	L	3	W	Henry L Coburn	Gertrude M Gagnon	W	Lincoln	Ex soldier	Revere Mass	Derby Line Vt
Sept 19	Kenneth Alfred	M	L	2	W	Donald A Adams	Elsie Mae Robie	W	Lincoln	Laborer	West Plymouth	Rumney
Sept 20	Paul Timothy	M	L	2	W	Timothy W Hurley	Margaret M Beaudin	W	Lincoln	Paper maker	Gorham	Lincoln
Sept 20	Paula Louise	F	L	1	W	Timothy W Hurley	Margaret M Beaudin	W	Lincoln	Paper maker	Gorham	Lincoln
Sept 23	Susan Mary	F	L	3	W	Randolph J Boyle	Blanche R Beauchene	W	Lincoln	Truck driver	Lincoln	Claremont
Sept 28	Patrick Thomas	M	L	2	W	Robert T McCaffrey	Yvette R Tardif	W	Lincoln	Store clerk	Lincoln	Beebe River
Sept 30	Sarah Anne	F	L	1	W	Joseph A Theriault	Helena R Walsh	W	Lincoln	Carpenter	Lincoln	Steubenville Ohio
Sept 30	Jean Maurice	M	L	2	W	Maurice G Gagnon	Gertrude Poulin	W	Lincoln	Paper mill worker	Thetford Mines Can	St Geo Beauce Can
Oct 2	Elizabeth Ann	F	L	3	W	Thomas P Doran	Margaret Strickland	W	Lincoln	Paper maker	Frampton P Q	Lincoln
Oct 2	Susan Clare	F	L	3	W	Clement C Charland	Margaret M Boyle	W	Lincoln	Paper mill	Brompton P Q	Lincoln
Oct 10	John Charles	M	L	2	W	Ugo Mazzie	Edna Boyle	W	Lincoln	Paper mill	Quincy Mass	Laconia
Oct 25	Gary John	M	L	1	W	Wilbur J Parker	Shirley Rannacher	W	Lincoln	Lumber worker	Castleton Vt	Lincoln
Nov 1	Jeffry Gale	M	L	6	W	Arthur R Goodin	Julia M Selingham	W	Lincoln	Paper maker	Lisbon	Woodstock
Nov 10	Roscoe Lynwood	M	L	1	W	Roscoe L Gray	Arline M St Hilaire	W	Lincoln	Mill work	Ashland	Holland Vt
Nov 25	Marie Joanne Denise	F	L	5	W	Laurent O Roy	Marie I A Latulippe	W	Lincoln	Paper mill worker	Province of Quebec	St Justine P Q
Nov 27	Roger Allen	M	L	2	W	Charles B Burbank	Ruth Florence Chase	W	Lincoln	Paper maker	Dalton	No Woodstock
Nov 30	Daniel Edward	M	L	4	W	Arthur Lareau	Irene Poirier	W	Lincoln	Mill worker	Lincoln	Lincoln
Dec 21	Timothy James	M	L	2	W	Kenneth H Ramage	Sarah Buzzell	W	Lincoln	Paper maker	Lincoln	Barrington
Dec 26	Michael Edward	M	L	1	W	Gordon J Legassie	Marion F Cronin	W	Lincoln	Store clerk	Berlin	Laconia

Marriages Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1946.

1946	Name and Surname of Groom and Bride	Residence of each at time of Marriage	Age in years	Color of each	Occupation of Groom and Bride	Place of Birth of each	Names of Parents	Birthplace of Parents	Times married	Name, Residence and official station of person by whom married
Feb 7	Robert H McGee	Lincoln	23	W	Paper mill wkr	Lincoln	John L McGee	St Patrick Que	1	William Sinclair
							Mildred Leonard	Woodsville		Clergyman
	Barbara M Downing	Lincoln	19	W	Cutter girl	Woodstock	Ora E Downing	Woodstock	1	Lincoln
							Abbie V Fortune	Woodsville		
Feb 8	Richard A Clough	Laconia	23	W	U S Navy	Laconia	Earl G Clough	Quincy	1	Frank J Coleman
							Lousa V Hurd	Malden Mass		Clergyman
	Mary E Legassie	Lincoln	19	W	Student Nurse	No Woodstock	Egbert D Legassie	Berlin	1	Laconia
							Mabel W Foley	Blackville Can		
Feb 9	Wm H Strickland	Lincoln	37	W	Beater Engin'r	Lincoln	Edward Strickland	Cornish	1	William Sinclair
							Mary Ann Pollard	Lincoln		Clergyman
	Marjorie A Hanson	Lincoln	35	W	Cutter girl	Salisbury	Rufus Emerson	Salisbury	3	Lincoln
							Elsie Brown	No Sutton		
Feb 8	Joseph E Bureau	No Woodstock	40	W	Pulp mill wkr	St Ephrem P Q	Alexis Bureau	St Victor P Q	1	J Claire Peaslee
							Exelia Gagnon	Lancaster		Justice of Peace
	Lula M Cassidy	Lincoln	34	W	Housewife	Sheffield Vt	Herman Sheldon		2	Plymouth
							Minnie Simpson	Sheffield Vt		
Feb 11	Albert W Hamel	Lincoln	20	W	Stock clerk	Beecher Falls	George O Hamel	St Re DeTingwick Que	1	J E Cahalane
							Angelina McGee	Windsor P Q		Catholic Priest
	Yvonne J St Hilaire	Lincoln	24	W	At home	Robertsonville P Q	Gideon St Hilaire	Canada	1	Lincoln
							Annie Routhier	Canada		
Feb 12	Edward W Obesla	Sioux Falls S D	24	W	Electrician	Sioux Falls S D	John Obeslo	Czecho Slovakia	2	William Sinclair
							Elsie Koenig	Yankton S D		Clergyman
	Gertrude McMorran	Lincoln	23	W	Nurse	St Stephen N B	Henry T McMorran	St Stephen N B	1	Lincoln
							Mary Eliza Towers	Calais Me		
Feb 13	Roscoe L Gray	Lincoln	22	W	Paper mill wkr	Franklin	Stephen E Gray		1	J E Cahalane
							Eva M Therien	Northfield Vt		Catholic Priest
	Airline M St Hilaire	Lincoln	20	W	Cutter girl	Holland Vt	Gideon St Hilaire	Canada	1	Lincoln
							Annie Routhier	Canada		
Feb 16	Walter T Woods	Lincoln	30	W	Truck driver	Lincoln	James M Woods	New Brunswick	1	Jas C Muchmore
							Elizabeth Smith	Scotland		Justice of Peace
	Mildred L Bonhomme	Lincoln	36	W	At home	Boston Mass	Eugene C Forsyth	Nova Scotia	2	No Woodstock
							Laura M Clark	Prince Edw Island		

MARRIAGES (Continued)

Mar 2	Daniel W Burke	Lynn Mass	28	W	Electrician	Lynn Mass	Daniel J Burke	Ireland	1	J E Cahalane
							Mary E Walsh	Ireland		Catholic Priest
	Alice M Donahue	Lincoln	22	W	Office clerk	Haverhill Mass	George G Donahue	St Sylvester Que	1	Lincoln
							Alice F McGee	St Patrick Que		
Mar 2	Nathaniel N Bartlett	Lincoln	30	W	Office clerk	Manchester	Benjamin T Bartlett	Haverhill Mass	1	J E Cahalane
							Lillian G Nelson	Hudson Mass		Catholic Priest
	Eunice J Theriault	Lincoln	25	W	Office clerk	Lincoln	William A Theriault	Caraquet N B	1	Lincoln
							Marie Lamontagne	St Maglorie Que		
Apr 22	Viateur R Boisvert	Lincoln	25	W	Fireman	Shawinigan Falls Que	Hector J Boisvert	St Elie de Caxton Que	1	J E Cahalane
							Frebenie Grenier	St Elie de Caxton Que		Catholic Priest
	Madeline Lamontagne	Montreal Que	27	W	Sewing oper	Vaudreuil Que	Henry J Lamontagne	Vaudreuil Que	1	Lincoln
							Aurore Groulx	Alexandria Ont		
May 7	John Shumney	Cleveland Ohio	21	W	Shipping clerk	Madera Pa	Michael Shumney	Patton Pa	1	J E Cahalane
							Anna Medivid	Madera Pa		Catholic Priest
	Catherine A Walsh	Lincoln	20	W	Paper finisher	Lincoln	James M Walsh	Canada	1	Lincoln
							Jessie S Smith	Scotland		
May 18	John L McGee	Lincoln	25	W	R R Brakeman	Lincoln	John McGee	Canada	1	William Sinclair
							Mildred Leonard	Lincoln		Clergyman
	Jessie C McKenney	Lincoln	17	W	At home	Littleton	Welland McKenney	Newport Vt	1	Lincoln
							Hazel C Dunn	Island Pond Vt		
June 1	John L Hyde	Hanover	25	W	Student	Marquette Mich	Frederick W Hyde	St Albans Vt	1	William Sinclair
							Rhoda Williams	Marquette Mich		Clergyman
	Elizabeth J Marden	Lincoln	21	W	Secretary	Littleton	Frederick T Marden	Concord	1	Lincoln
							Mary E Lytle	Littleton		
June 8	Allen Miller Young	Lincoln	24	W	Paper finisher	Haverhill	Homer A Young	Bath	1	J E Cahalane
							Amy Wheeler	Haverhill		Catholic Priest
	Elianne J St Hilaire	Lincoln	27	W	Paper finisher	Canada	Gideon St Hilaire	Canada	1	Lincoln
							Anna Routhier	Canada		
June 9	Wm Howard Benson	Waterford Conn	27	W	Veteran	New London Conn	Charles E Benson	New York N Y	D	William Sinclair
							Dorothy M Hagner	New York N Y		Clergyman
	Merle L M Andrews	Lincoln	30	W	Nurse	Lincoln	Louis L Morrison	New Brunswick	D	Lincoln
							Mildred F Blake	Denmark Me		
June 15	Wilfred A Ledger	Lincoln	22	W	Millwright	Lincoln	Thomas Ledger	Caraquet N B	1	Adrien Verrette
							Mary Alma Pourier	Caraquet N B		Catholic Priest
	Margaret A O'Brien	Campton	22	W	Nurse	Lincoln	Martin A O'Brien		1	Plymouth
							Margaret S Johnson	New Castle N B		
June 11	Kendall S Norcott	Lincoln	23	W	Student	Lincoln	Karl D Norcott	N Stratford	1	J E Cahalane
							Ione M Stevens	Bloomfield Vt		Catholic Priest
	Margaret M Quigg	Lincoln	25	W	Nurse	Vancouver Wash	George F Quigg	Bellows Falls Vt	1	Lincoln
							Mary E Temple	Twin Mountain		

MARRIAGES—Continued

June 6	Carl Gahagan	Lincoln	42	W	Paper mill	Rumford Me	James F Cahagan	Oldtown Me	D	Jas C Muchmore
							Mary McClusky	Canada		Justice of Peace
	B L M W Fontaine	No Woodstock	22	W	Waitress	Newport Vt	Felix Fountaine	Wallace Pond Vt	D	Woodstock
							Mabel L Gossiley	Warren		
July 17	Joseph C Gagnon	Lincoln	25	W	Green keeper	Derby Line Vt	Rudolph Gagnon		1	William Sinclair
							Hattie Larue			Clergyman
	Adelia L Bessey	Lewiston Me	19	W	Waitress	Rumford Me	Merton Bessey		1	Lincoln
							Gretchen Robbins			
Aug 5	David Jas Legassie	Lincoln	21	W	Papermaker	No Woodstock	Egbert Legassie		1	Stanley Anderson
							Mable Foley			Clergyman
	Doris Elaine Smith	No Woodstock	18	W	At home	Woodstock	Jesse Smith		1	Newburyport Mass
							Verna Smith			
Oct 5	Robert S Audley	Lincoln	21	W	U S Army	Lincoln	James L Audley	Gorham	1	Adrien Verrette
							Bertha M Stacy	Kezar Falls Me		Catholic Priest
	Florence L Jacques	Plymouth	20	W	At home	Plymouth	Ora Earl Jacques	Ashland	1	Plymouth
							Josephine Rousseau	Montreal Que Can		
Oct 1	Eugene Superchi Jr	Lincoln	20	W	Mill opr	Lincoln	Eugene Superchi	Italy	1	Jas C Muchmore
							Doris Fox	Thornton		Justice of Peace
	Irene May Downing	Thornton	21	W	Housework	Thornton	Ezra Downing	Ellsworth	1	Woodstock
							Marion Tobyne	Thornton		
Oct 11	John Joseph Boyle	Lincoln	23	W	Electrician	Lincoln	John T Boyle		1	H J McCormick
							Winfred Hartigan			Catholic Priest
	Margaret M Donahue	Northfield Mass	22	W	Teacher	Montague Mass	Daniel E Donahue		1	Millers Falls Mass
							Emma Gage			
Oct 21	Albert F McAfee	Lincoln	23	W	Papermaker	Moose River Me	Albert R McAfee	St Johns N B	1	J E Cahalane
							Mary F Foley	Jackman Me		Catholic Priest
	Leona M Theriault	Lincoln	20	W	At home	Lincoln	Cyril Theriault	New Brunswick	1	Lincoln
							Yvenne Lessard	Lincoln		
Oct 26	David F Pixley	Lincoln	23	W	Paper mill	Lynn Mass	Fred Pixley	Lynn Mass	1	J E Cahalane
							Alice Mae Goodwin	Londonderry		Catholic Priest
	Rose Mary Landry	Lincoln	23	W	Meter maker	Riley Me	Peter Landry	Canada	1	Lincoln
							Obeline Gionnet	Canada		
Nov 2	Eugene J McFadyen	Lincoln	28	W	Dry Kiln opr	Conway	John McFadyen	Willimantic Me	1	J E Cahalane
							Hilda Rae Parker	Lubec Me		Catholic Priest
	Barbara Mae Towle	Lincoln	24	W	Hairdresser	Lincoln	Kenneth M Towle	Orleans Vt	1	Lincoln
							Ruth M Gahagan	Rumford Me		
Nov 28	Clinton E Hamnett	Lincoln	35	W	Gas shovel opr	Lincoln	William Hamnett	Manchester	1	William Sinclair
							Katherine Leveridge	Bloomfield Vt		Clergyman
	Mabelle B Currier	No Woodstock	40	W	Housewife	Boston Mass	Eugene C Forsyth	Nova Scotia	W	Lincoln
							Lottie M Clark	Prince Edw Island		
Dec 21	Herman H Schlaefer	Staten Island N Y	24	W	U S Navy	StatenIsland N Y	Herman H Schlaefer	Staten Island N Y	1	Matthew J Casey
							Anna Lindsey	Staten Island N Y		Catholic Priest
	Mary F Charron	Lincoln	23	W	Stenographer	Long Pond Me	Fred T Charron	Canton N Y	1	Lincoln
							Eugenia LePage	Old Forge N Y		

Deaths Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1946.

Date—1946	Name and Surname of Deceased	Age			Place of Birth	Sex and Cond'n			Occupation	Place of Birth Father	Place of Birth Mother	Name of Father	Maiden Name of Mother
		Years	Month	Days		Single, mar. w	Color	Male, Female					
Jan 1	Fay Ellen McGinnis	36	2	22	Berlin	F	W	M	Housewife	Canada	Scotland	James Walsh	Jessie Smith
Jan 19	David Stone	65			Canada	M	W	S	Woodsman	England	New Brunswick	John Stone	Labette Stiles
Feb 6	Catherine Constantine	80	10	19	Cork Ireland	F	W	M	Retired	Ireland	Ireland	Dennis Driscoll	Margaret Galvin
Mar 4	Frank Jacobs	70			Unknown	M	W		Woodsman	Unknown	Unknown	Unknown	Unknown
Mar 27	Charles P Kelley	66		20	Calais Me	M	W	M	Foreman	Unknown	New Brunswick	Patrick C Kelley	Jane May
May 23	Samiel Olenk	68	8	19	Russia	M	W	W	Woodsman	Unknown	Unknown	Unknown	Unknown
May 26	Harold McDougall	44	9	17	P E Island	M	W		Blacksmith	Unknown	Unknown	Unknown	Unknown
June 12	Peter Alfred Beaudin	22	7	24	Lincoln	M	W	S	Store clerk	Caraquet N B	Woonsocket R I	Peter A Beaudin	Mary Madore
June 18	Charleen Doherty			1	Plymouth	F	W	S		Lincoln	Lincoln	Charles V Doherty	Helena McCaffrey
July 7	Wallace J Foley	79	5	17	Veasey Me	M	W	M	Saw filer	Ireland	Fredericton N B	Maurice Foley	Elizabeth O'Brien
Aug 2	Henry A Thibault	21	11	15	Lincoln	M	W	S		Canada	Canada	George J Thibault	Mary B Fillion
Aug 22	Jessie S Walsh	63	8	14	Scotland	F	W	M	Housewife	Scotland	Scotland	Walter Smith	Elizabeth
Aug 23	Silas C Chamberlin	82	5	19	Canada	M	W	M	Steam Engnr	Newbury Vt		Hazen S Chamberlin	Nancy Clark
Sept 29	Sidney G Mathews	71	1	14	Monroe	M	W	M	Farmer	Concord Vt	Concord Vt	Steven Mathews	Florence Gilbert
Oct 4	John Steplin	67			Europe	M	W	S	Woodsman	Europe	Europe	Charles Steplin	Ann Grunis
Oct 14	Freeman Sellingham	78	1	5	Woodstock	M	W	M	Retired	Unknown	Unknown	Frank S Sellingham	Harriet Adams
Oct 16	Arthur Levesque	67			Canada	M	W		Woodsman	Unknown	Unknown	Unknown	Unknown
Nov 13	John E Cahalane	59	1	11	No Walpole	M	W	S	Clergyman	Bellows Falls Vt	Bellows Falls Vt	Cornelius J Cahalane	Margaret E Brown
Nov 16	Wilfred J Parent	57	3	28	Belmont	M	W	M	Store clerk	Canada	Canada	Phalias Parent	Flurenia Burke
Dec 3	Hattie A Butler	75	11	0	Lincoln	F	W	M	At home	Gilmanton	Lisbon	Stephen M Hanson	Phoebe Gurnsey
Dec 22	Daniel Jaciuk	57	11	18	Russia	M	W	M	Mill worker	Russia	Russia	Ignatico Jaciuk	Natalie Charnie
Dec 29	George B Calkins	65	5	4	Stowe Vt	M	W	M	Engineer	Stowe Vt	Stowe Vt	Not known	Not known

I hereby certify that the above returns are correct, according to the best of my knowledge and belief,

ARCHIBALD FERGUSON, Town Clerk.

REPORT

of an audit and examination

of the accounts

of the

TOWN OF LINCOLN

made by the

DIVISION OF MUNICIPAL ACCOUNTING

State Tax Commission

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

February 21, 1947.

Board of Selectmen

Lincoln, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual audit and examination of the accounts of the Town of Lincoln for the fiscal year ended December 31, 1946, which was made by this Division in accordance with the vote of the town. Schedules as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the audit and examination were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and the Municipal Court.

FINANCIAL STATEMENT

Comparative Balance Sheets, December 31, 1945, December 31, 1946: (Schedule A.)

Comparative balance sheets as of December 31, 1945 and December 31, 1946, are presented in Schedule A. As indicated therein the Net Debt decreased by $ 3,616.62 during the year.

Reconciliation of Change in Financial Condition: (Schedule A-1.)

An analysis of the change in financial condition of the town during the year is made in Schedule A-1, with the factors which caused the decrease in Net Debt indicated therein.

Comparative Statement of Appropriations and Expenditures - Estimated and Actual Revenues - (Schedules B and C)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1946, are presented in Schedules B and C. As indicated by the budget summary a net revenue surplus of $ 859.85, less a net overdraft of appropriations of $ 743.23, resulted in a net budget surplus of $ 116.62.

Summary of Receipts and Expenditures: (Schedule D)

A summary of receipts and expenditures for the fiscal year ended December 31, 1946, made up in accorddance with the uniform classification of accounts, is included in Schedule D. Proof of the Treasurer's balance, as of December 31, 1946, is indicated in Schedule D-1.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks.

TAX ACCOUNTS

Tax warrants for the levies of 1946 and previous years were examined. Summaries indicating the activity in these accounts for the fiscal year ended December 31, 1946, are presented in Schedules E, E-1 and E-2

TOWN CLERK

The financial accounts and records of the Town Clerk were examined and audited. All funds received by the Clerk on account of the issuance of motor ve-

hicle permits, dog licenses, business licenses and for filing fees were properly accounted for through remittances to the Treasurer. (Schedule F.)

GENERAL COMMENTS

In our report last year we suggested that consideration be given to the current deficit of $ 7,090.47, which existed at the close of 1945, in the budget for 1946. An appropriation of $2,500.00 to cover a part of this deficit was made in 1946. Actually, however, the appropriation for this purpose was more than offset by overdrafts during 1946. Therefore the town remained in practically the same position at the close of 1946 as in the previous year, as indicated herewith:

	Dec. 31, 1945	Dec. 31, 1946
Total current liabilities	$10,450.00	$10,345.91
Total assets	3,359.53	3,372.06
Current deficit	$ 7,090.47	$ 6,973.85

Provision should be made in the 1947 budget for at least a part of the 1946 deficit.

The accounts and records of all town officials were found in good condition and the accounting procedure conformed to the uniform system prescribed by this Division.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that the report or a summary of its essential features shall be published in the next annual town report.

We extend our thanks to the officials of the Town of Lincoln for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, Director,

Division of Municipal Accounting,

State Tax Commission.

Alan R. Matthews, Auditor.

Norman P. Schauer, Accountant.

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

February 21, 1947

Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Lincoln for the fiscal year ended December 31, 1946, and found them to be in good order. In our opinion the Schedules included herewith present a correct statement of the financial condition of the Town and the results of operations for the fiscal year ended December 31, 1946.

Respectfully submitted,

HAROLD G. FOWLER, Director,

Division of Municipal Accounting,

State Tax Commission.

Alan R. Matthews, Auditor.

Norman P. Schauer, Accountant.